

Exhibit 2

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: Aozora Bank Ltd., Attn: Jonathan Fiorello
Mailing Address: 3-1, Kudan-minami, 1-chome, Chiyoda-ku
City: Tokyo 102-8660 State: Japan Zip: _____
Account No.: Ariel Fund Limited - See Attachment.
Taxpayer I.D. Number (Social Security No.): _____

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008:**

- a. The Broker owes me a Credit (Cr.) Balance of \$ 20,088,084.53
b. I owe the Broker a Debit (Dr.) Balance of \$ _____
c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, **it must be enclosed**
with this claim form. \$ _____
d. If balance is zero, insert "None." \$ _____

2. Claim for securities as of **December 11, 2008:**

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	YES	NO
a. The Broker owes me securities	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b. I owe the Broker securities	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c. If yes to either, please list below:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Date of Transaction (trade date)	Name of Security	Number of Shares or Face amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.


- | | | <u>YES</u> | <u>NO</u> |
|----|--|-----------------------------|-----------------------------|
| 3. | Has there been any change in your account since December 11, 2008? If so, please explain. | <u> </u> | <u>X</u> |
| 4. | Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker? | <u> </u> | <u>X</u> |
| 5. | Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | <u> </u> | <u>X</u> |
| 6. | Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s) | <u> </u> | <u>X</u> |
| 7. | Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming. | <u>X</u> | <u> </u> |
| 8. | Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers. | <u> </u> | <u>X</u> |
| 9. | Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. | <u> </u> | <u>X</u> |
| | Please list the full name and address of anyone assisting you in the preparation of this claim form: | <u> </u> | <u> </u> |

Karl Geercken
Alston & Bird LLP
90 Park Avenue
New York, NY 10016

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 6/17/09 Signature 
Jonathan Fiorello
Aozora Bank Ltd.
Senior Managing Executive Officer
Head of Investment Banking Group

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Customer Claim Attachment

Aozora Bank, Ltd. ("Aozora") files this customer claim for \$20,088,084.53 in cash that was invested with Bernard L. Madoff Investment Securities, LLC ("BLMIS") through Ariel Fund Limited (the "Ariel Fund").

As of November 30, 2008, the value of Aozora's investment in the Ariel Fund was \$67,341,885.77. See Certificate of Ariel Fund Limited NAV, attached hereto as Exhibit A. The Ariel Fund was 29.83% invested in BLMIS. See id. Thus, 29.83% of Aozora's \$67,341,885.77 investment was invested with BLMIS. As a result, Aozora invested \$20,088,084.53 in BLMIS through the Ariel Fund.

This claim is being filed by a bank for losses suffered solely by the bank, and Aozora is making no claims on behalf of any customer.

Please send a copy of all notices or correspondence with regards to this claim to counsel for Aozora at the following address:

Alston & Bird LLP
90 Park Avenue
New York, NY 10016
Attn: Karl Geercken

EXHIBIT A

Schulte Roth & Zabel LLP

919 Third Avenue
New York, NY 10022
212.756.2000
212.593.5955 fax
www.srz.com

Writer's Direct Number
212.756.2431

Writer's E-mail Address
andre.weiss@srz.com

February 27, 2009

Mr. Kiyoshi Tokuda
Aozora Bank Ltd.
3-1, Kudan-Minami
1 - Chome, Chiyoda-Ku
Tokyo 102-8660
JAPAN

Dear Mr. Tokuda:

We are writing to you at the request of Ariel Fund Limited ("Ariel") to discuss the advisability of filing proofs of claim in the pending liquidation proceedings of Bernard L. Madoff Investment Securities LLC ("Madoff") under the Securities Investor Protection Act ("SIPA"). As explained below, *recent developments point to a Thursday, July 2, 2009 deadline for you to make a direct claim against the Madoff estate, if you so elect.*

We will file with the trustee appointed by the Securities Investor Protection Corporation ("SIPC") a proof of claim on behalf of Ariel for all amounts it invested with Madoff. We will not be filing claims on behalf of individual investors, but as described below, investors may file claims if they like, and have been encouraged to do so by the SIPC trustee. *The deadline for filing such claims is July 2, 2009 and the claims must reach the trustee (not merely be placed in the mailbox) by that date.*

At a meeting on February 20, the SIPC trustee indicated his view that funds that invested with Madoff, rather than the funds' ultimate investors, were the proper parties to file SIPC claims and receive distributions, i.e., a pro rata share of assets recovered plus \$500,000 of SIPC insurance. Notwithstanding the trustee's position that fund investors do not meet the definition of Madoff "customers" under SIPA, *he recommended that fund investors file their own individual proofs of claim*, so that they not be barred from recovery in the event that his view of SIPA is challenged successfully in court. Against this background, we plan to indicate, in filing a proof of claim on behalf of Ariel, that our filing is not intended to, and does not, prejudice the right of any investor to file a separate proof of claim. We strongly recommend that you consult with your own attorney before filing a proof of claim.

February 27, 2009
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Should you decide to follow the recommendation of the trustee and file your own proof of claim, you may download a claims package at the trustee's website, www.madofftrustee.com/ClaimsPackages.html. Please note that, notwithstanding the instructions on the trustee's website requesting that you provide "documentation or information regarding any withdrawals you have ever made or payments received from the Debtor," we do not believe that it is necessary for you to include such information with your claim. Instead, we suggest that you attach a copy of Appendix 1 to this letter as proof of the Net Asset Value of your investment in Ariel Fund Limited as of November 30, 2008. Please note again that the July 2, 2009 cut-off date for filing is an "in-hand" rather than mailing deadline, meaning that the trustee must have received the filing by that date.

As you are a shareholder of a company, there may be further difficulty in sustaining your claim as a customer under SIPA.

Sincerely,

/s/ André Weiss
André Weiss

February 27, 2009
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APPENDIX 1

CERTIFICATE OF ARIEL FUND LIMITED NAV

AS AT NOVEMBER 30, 2008

FOR

Mr. Kiyoshi Tokuda
Aozora Bank Ltd.
3-1, Kudan-Minami
1 - Chome, Chiyoda-Ku
Tokyo 102-8660
JAPAN

As of November 30, 2008, the Net Asset Value of your investment in Ariel
Fund Limited was \$67,341,885.77, of which 29.83% was invested in Bernard L. Madoff
Investment Securities LLC.

Very truly yours,
Gabriel Capital Corp.

J. Ezra Merkin
President